

MARIN COUNTY DISTRICT ATTORNEY

VERTICAL PROSECUTION  
BLOCK PROGRAM

04292

GRANT AWARD NO. VB07050210

Independent Auditor's Report  
and Program Statements

For the Period July 1, 2007 Through June 30, 2008

MARIN COUNTY DISTRICT ATTORNEY

VERTICAL PROSECUTION BLOCK PROGRAM  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

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**MARIN COUNTY DISTRICT ATTORNEY**

VERTICAL PROSECUTION BLOCK PROGRAM  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

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**AUDIT SUMMARY**

**Audit Scope**

We have audited the Vertical Prosecution Block Program (the "Program") listed below. The grant was awarded to the Marin County District Attorney's Office (the "DA") by the State of California, Office of Emergency Services ("OES"). A summary of our audit is as follows:

<u>Grant Number</u>	<u>Audited Grant Period</u>	<u>Grant Award</u>	<u>Costs Claimed</u>
VB07050210	07/01/07 ~ 06/30/08	\$ 99,057	\$ 99,057

The Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B) and the Statement of Costs Claimed and Accepted (Exhibit C) are referred to as the program statements of the DA. These statements are prepared from the grant budget approved by OES, the Report of Expenditures and Request for Funds (OES form 201) (Exhibit D).

Our audit of the program statement covered the grant period as noted above. The objectives of our audit were to determine:

1. The fairness of the Marin County District Attorney's Office Program statements herein.
2. The adequacy of the Marin County District Attorney's Office internal control over financial reporting.
3. Compliance with applicable laws and regulations.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the grantee or which require an allowability interpretation by OES. Costs recommended for disallowance are costs that we have documentary evidence beyond reasonable doubt that the grantee is in violation of legislative or regulatory requirements, or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested. We noted no costs that we consider to be questioned or disallowed costs as defined above.

# MARIN COUNTY DISTRICT ATTORNEY

## VERTICAL PROSECUTION BLOCK PROGRAM FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

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### Background

The Vertical Prosecution Block Program provides funds to district attorney's offices to vertically prosecute cases, allowing specialized prosecutors to follow a specific case all the way through the judicial process. Funding is provided for prosecutors, investigative services, victim advocacy, and other areas to support the Program.

The principal components of the Program include statutory rape, child abuse, and elder abuse vertical prosecution. The statutory rape component of the Program emphasizes the vertical prosecution of statutory rape in an effort to increase convictions and the consistency of sentencing, as well as to minimize the psychological trauma to child victims. The child abuse component of the Program targets the investigation and prosecution of cases involving child physical or sexual assault; the infliction of pain, injury or mental suffering, and child neglect and endangerment. Additional goals of the Program are to reduce teen pregnancy and discourage child sexual abuse through a combination of prosecution and increased public awareness.

### Significant accounting policies

#### Description of Reporting Entity

The Program statements represent the status of cash and results of operations of Marin County District Attorney's Office Program. The Program was funded by grants from OES. The accompanying Program statements present only the activities of the Program and are not intended to present the financial position and result of operation of the DA in conformity with accounting principles generally accepted in the United States of America.

#### Basis of Presentation - Fund Accounting

The accounts of the Marin County District Attorney's Office are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

#### Basis of Accounting - Modified Accrual

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds, trusts and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means

## MARIN COUNTY DISTRICT ATTORNEY

### VERTICAL PROSECUTION BLOCK PROGRAM FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

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collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund's liability is incurred.

#### Matching Fund Requirements

There are no matching fund requirements in the Program.

#### Cash on Hand

The negative cash on hand of \$23,924 represents expenditures incurred and paid by the program during the grant award period, but not yet reimbursed by OES.

#### Grant Period

The DA was awarded a total budget of \$99,057 for the period from July 1, 2007 through June 30, 2008.

#### Exit Conference

The audit results and the audit report process were discussed with the representatives of the Marin County District Attorney's Office on October 15, 2008. It was explained to those in attendance that the results were subject to a final review prior to release of the draft report. Any changes made based upon this review would be incorporated into the report.

## CURRENT YEAR FINDINGS

**MARIN COUNTY DISTRICT ATTORNEY**

VERTICAL PROSECUTION BLOCK PROGRAM  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

**CURRENT YEAR FINDINGS**

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As a result of our audit test work, evaluation of the internal control over financial reporting, and review of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the current grant period.

### PRIOR YEAR FINDINGS



**MARIN COUNTY DISTRICT ATTORNEY**

VERTICAL PROSECUTION BLOCK PROGRAM  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

**PRIOR YEAR FINDINGS**

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In accordance with our prior audit of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the prior year grant period.



**C. G. UHLENBERG LLP**  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A.    JEFFREY J. IRA, C.P.A.    KATHERINE CHAO, C.P.A.    JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT**

State of California  
Office of Emergency Services  
Executive Offices Division  
3650 Schriever Ave.  
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures, (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office, for the grant awarded by the State of California, Office of Emergency Services ("OES"), noted below.

<u>Grant Number</u>	<u>Audit Period</u>
VB07050210	07/01/07 ~ 06/30/08

The amounts included in the program statements are the responsibility of management. Our responsibility is to express an opinion on these statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Program statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Program statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Program prepared Report of Expenditures and Request for Funds ("OES form 201") forms in accordance with OES requirements. The accounting practices used to prepare the OES form 201s may differ in some respects from generally accepted accounting principles of the United States of America. Accordingly, the accompanying program statements, which are based in part on the OES form 201, are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the program statements referred to in the first paragraph present fairly, in all material respects, the status of cash, the approved budget and cumulative expenditures and the allowable costs for the grant and grant period audited.



In accordance with *Government Auditing Standards*, we have also issued our reports dated October 15, 2008 on our consideration of the Marin County District Attorney's Office internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Vertical Prosecution Block Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

*C. G. Uhlenberg LLP*

October 15, 2008  
Redwood City, California



**C. G. UHLENBERG LLP**  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A.    JEFFREY J. IRA, C.P.A.    KATHERINE CHAO, C.P.A.    JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

State of California  
Office of Emergency Services  
Executive Offices Division  
3650 Schriever Ave.  
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office for the grant awarded by the State of California, Office of Emergency Services noted below, and have issued our report thereon dated October 15, 2008.

Grant Number

Audit Period

VB07050210

07/01/07 ~ 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

In planning and performing our audit, we considered the Marin County District Attorney's Office internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting.

The management of the Program is responsible for establishing and maintaining internal controls over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of policies and procedures of internal control components. The objectives of internal control over financial reporting are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the OES form 201. Because of inherent limitations in internal control over financial reporting,



errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control over financial reporting to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant policies and procedures of internal control components in the following categories:

Accounting Controls

- Cash disbursements
- Cash receipts
- General ledger

Administrative Controls

- Financial reporting (OES form 201)
- Grant budget
- Cash management

Our consideration of the internal control over financial reporting included all of the categories listed above. The purpose of our consideration of the internal control over financial reporting was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the program statements.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's program statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the program statements for the grant will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not



identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Vertical Prosecution Block Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. G. Chabrey LLP

October 15, 2008  
Redwood City, California

Microsoft Access

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### Audit Review

Search and Filter:

Status: Closed  
Employee: Price  
Subgrantee: \*  
Audit #: \*

Audit #	Subgrantee Name	End Date of Status
4076	Anaheim, City of	6/30/2007
213	Apple Valley, Town of	6/30/2007
4203	Bay Area Women Agt	6/30/2006
4149	Bel Marin Keys Comm	6/30/2007
4286	California Public Defe	6/30/2007
4037	Crisis Intervention Se	6/30/2007
4279	Danville, Town of	6/30/2007
909	Fontana Redevelopm	6/30/2007
946	Fresno Unified Schoo	6/30/2007
1526	Lodi, City of	6/30/2007
4240	Los Angeles, County	12/31/2007
1679	Malibu, City of	6/30/2007
1680	Malibu, City of	6/30/2007
4292	Marin, County of - Di	6/30/2008
4234	Orange County Sanit	6/30/2006
4275	Paramount, City of	6/30/2007
2385	Riverside, County of	6/30/2007
2470	Sacramento, County	6/30/2007
4224	Sacramento, County	12/31/2007
2628	San Bernardino, Cour	6/30/2007
4207	Santa Barbara Rape	6/30/2007
4334	Santa Rosa Communi	6/30/2006
3112	Sonoma, County of -	6/30/2007
3383	Tulare, County of - D	6/30/2007
4074	Tuolumne, County of	6/30/2007
4002	Youth For Change	12/31/2007

SUBGRANTEE: Marin, County of - District Attorney's Office (Vertical Prosecution Prog)

Reviewed By: Price

Review Status: Closed

AUDIT REVIEW NUMBER: 04292

FIPS #: 041-95004

Start Date of Audit Period: 7/1/2007

End Date of Audit Period: 6/30/2008

Audit/SCO Info | GS Grant #s | A-133 Audits | GS/FS Audits | Opinion/Findings | Summary of Findings | CAP | Field F/U | Events | Invoices

#### Findings and Questioned Costs:

What Type of Opinion was issued?:

Were any material weaknesses identified in internal controls?

Were any significant deficiencies identified not considered to be material weaknesses?

Were there any instances of noncompliance?

Were there any findings reported in accordance with A133, Section .510(a)?

Total Number of Findings:

Number of OES Related Findings:

#### Financial Statements and Grant Specific Programs

Material Weakness?:

Significant Deficiencies?:

Non-Compliance?:

#### Major Federal Programs

Not Included

Material Weakness?:

Significant Deficiencies?:

Not Applicable

Check box if there were financial reporting findings material to OES

Check box if there were major program findings material to OES

If no Findings, or no follow-up action is required, close review

Audit Review Status: Closed

Date Audit Review Closed: 11/19/2008

Exit

Enter the type of opinion on the financial statements issued by the auditor.

4 - On grant-specific, please fill out this side rather than both sides like in A-133 reviews





**C. G. UHLENBERG LLP**  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A.    JEFFREY J. IRA, C.P.A.    KATHERINE CHAO, C.P.A.    JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

State of California  
Office of Emergency Services  
Executive Offices Division  
3650 Schriever Ave.  
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office for the grant awarded by the State of California, Governor's Office of Emergency Services noted below, and have issued our report thereon dated October 15, 2008.

Grant Number

Audit Period

VB07050210

07/01/07 ~ 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement.

Compliance with laws, regulations, contracts, grants agreements and, other matters applicable to personal services, employee benefits, travel, consulting services, and operating expenses is the responsibility of the Marin County District Attorney's Office management. As part of obtaining reasonable assurance about whether the Program statements are free of material misstatement, we performed tests of the Marin County District Attorney's Office compliance with certain provisions of laws, regulations, contracts, and grant agreements. However, the objective of our audit of the Program statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Marin County District Attorney's Office complied, in all material respects, with the provisions referred to in the third paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Marin County District Attorney's Office had not complied, in all material respect, with those provisions.





This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Vertical Prosecution Block Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

*C. D. Uhlenberg CCP*

October 15, 2008  
Redwood City, California

## REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VERTICAL PROSECUTION BLOCK GRANT
(3) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER: VB 07 05 0210 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER: 94-6000519
(6) BILLING PERIOD: <input type="checkbox"/> FINAL 07/01/07 - 09/30/07 (CLAIM #1)

(7) CONTACT PERSON: HELEN DONAHEY (8) PHONE NUMBER: 415-499-6383 (9) E-MAIL ADDRESS: HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER: 415-499-3719
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	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:				VPBG		
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)				\$23,692		\$23,692
(B) OPERATING EXPENSES (+)				\$1,692		\$1,692
(C) EQUIPMENT (+)				\$0		\$0
CATEGORY - MATCH				(NO MATCH REQUIRED)		
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
<b>TOTAL TO BE PAID</b>				<b>\$25,384</b>		<b>\$25,384</b>

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

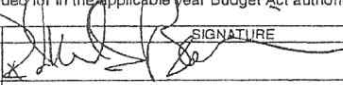
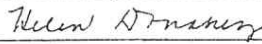
(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell		10/03/07
FINANCIAL OFFICER	Peggy Toth		10/02/07

EXHIBIT D

## REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VERTICAL PROSECUTION BLOCK GRANT	(4) GRANT AWARD NUMBER: VB 07 05 0210 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER: 94-6000519	(7) CONTACT PERSON: HELEN DONAHEY (8) PHONE NUMBER: 415-499-6383 (9) E-MAIL ADDRESS: HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER: 415-499-3719
(3) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903	(6) BILLING PERIOD: <input type="checkbox"/> FINAL 10/01/07 - 12/31/07 (CLAIM #2)	

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:				VPBG		
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)				\$22,249		\$22,249
(B) OPERATING EXPENSES (+)				\$1,737		\$1,737
(C) EQUIPMENT (+)				\$0		\$0
CATEGORY - MATCH				(NO MATCH REQUIRED)		
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
<b>TOTAL TO BE PAID</b>				\$23,986		\$23,986

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

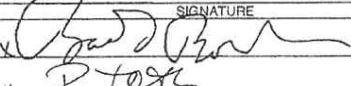
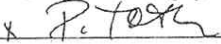
(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Barry Borden (for Kathryn Mitchell)		
FINANCIAL OFFICER	Peggy Toth		1/25/08

EXHIBIT D

FORM 201 (REV. 5/06)

MAIL TO: OES ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VERTICAL PROSECUTION BLOCK GRANT		(4) GRANT AWARD NUMBER: VB 07 05 0210 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER: 94-6000519		(7) CONTACT PERSON: HELEN DONAHEY (8) PHONE NUMBER: 415-499-6383 (9) E-MAIL ADDRESS: HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER: 415-499-3719	
(3) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903		(6) BILLING PERIOD: <input type="checkbox"/> FINAL 01/01/08 - 03/31/08 (CLAIM #3)			

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:				VPBG		
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)				\$23,027		\$23,027
(B) OPERATING EXPENSES (+)				\$2,736		\$2,736
(C) EQUIPMENT (+)				\$0		\$0
CATEGORY - MATCH				(NO MATCH REQUIRED)		
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
<b>TOTAL TO BE PAID</b>				\$25,763		\$25,763

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 – 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell		4-21-08
FINANCIAL OFFICER	Peggy Toth		4-22-08

EXHIBIT D

## REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 5/08)

MAIL TO: OES ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER, CA 95655

(1) RECIPIENT: COUNTY OF MARIN (1) IMPLEMENTING AGENCY: DISTRICT ATTORNEY (2) PROJECT TITLE: VERTICAL PROSECUTION BLOCK GRANT
(3) ADDRESS: 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER: VB 07 05 0210 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER: 94-6000519
(6) BILLING PERIOD: <input checked="" type="checkbox"/> FINAL 04/01/08 – 06/30/08 (CLAIM #4)

(7) CONTACT PERSON: HELEN DONAHEY (8) PHONE NUMBER: 415-499-6383 (9) E-MAIL ADDRESS: HDONAHEY@CO.MARIN.CA.US (10) FAX NUMBER: 415-499-3719
---

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:				VPBG		
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)				\$23,924		\$23,924
(B) OPERATING EXPENSES (+)				\$0		\$0
(C) EQUIPMENT (+)				\$0		\$0
CATEGORY - MATCH				(NO MATCH REQUIRED)		
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)				\$0		\$0
(B) OPERATING EXPENSES (-)				\$0		\$0
(C) EQUIPMENT (-)				\$0		\$0
TOTAL TO BE PAID				\$23,924		\$23,924

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 – 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

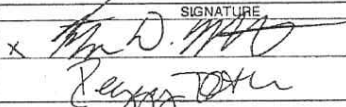
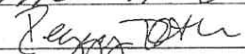
(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell		7-23-08
FINANCIAL OFFICER	Peggy Toth		July 15, 2008

EXHIBIT D